

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 15655
[REDACTED])	
)	DECISION
Petitioner.)	
_____)	

On April 11, 2001, the Idaho State Tax Commission (Tax Commission) issued a Notice of Deficiency Determination to [Redacted] (the petitioner), proposing additional income tax, penalty, and interest for the taxable years 1996, 1997, 1998, and 1999 in the total amount of \$13,712. The petitioner filed a timely protest and petition for redetermination. The petitioner has not requested a hearing or submitted additional information. The Tax Commission, having reviewed the file, hereby issues its decision.

FACTS

The Tax Discovery Bureau (TDB) of the Idaho State Tax Commission reviewed federal tax information obtained from the Internal Revenue Service and determined that the petitioner had an Idaho filing requirement for the taxable years 1996 through 1999.

On March 12, 2001, TDB sent to the petitioner a certified Notice of Deficiency Determination covering tax years 1996 through 1999. On March 14, 2001, the Notice of Deficiency Determination was returned to the Tax Commission as “not deliverable as addressed, unable to forward.”

On April 11, 2001, TDB, utilizing updated address information, sent a new certified Notice of Deficiency Determination to the petitioner. On May 1, 2001, the new certified Notice of Deficiency Determination was returned to the Tax Commission as “Unclaimed.” On May 3, 2001, TDB sent a copy of the new Notice of Deficiency Determination to the petitioner via regular mail.

On June 13, 2001, the petitioner called TDB and indicated that he would be protesting the Notice of Deficiency Determination. Later that day, the petitioner filed his petition for redetermination when he met with a TDB employee at the Tax Commission's Boise office. It appears that during the meeting, the petitioner informed the TDB employee that he would provide the Tax Commission with actual returns for the periods at issue within the next five weeks.

On September 11, 2001, TDB forwarded the petitioner's petition for redetermination to the Legal/Tax Policy department for resolution since the petitioner had not filed his actual returns as promised.

On October 24, 2001, a letter was sent to the petitioner explaining the various alternatives for redetermining a protested deficiency determination. The petitioner has not responded to the Tax Commission's letter dated October 24, 2001.

FINDING

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Since the petitioner has not provided information to overcome the presumption that the Notice of Deficiency determination is accurate, the Notice of Deficiency Determination is upheld.

WHEREFORE, the Notice of Deficiency Determination dated April 11, 2001 is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax, penalty, and interest (interest calculated through March 31, 2002).

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1996	\$ 2,324	\$ 581	\$ 910	\$ 3,815
1997	\$ 2,003	\$ 501	\$ 609	\$ 3,113
1998	\$ 2,304	\$ 576	\$ 523	\$ 3,403
1999	\$ 2,796	\$ 699	\$ 432	\$ 3,927
TOTAL DUE				<u>\$ 14,258</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's rights to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2002, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]
[Redacted] [REDACTED]

Receipt No. [Redacted]

ADMINISTRATIVE ASSISTANT 1